

DECLARATION AND POWER OF ATTORNEY - USA PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is

sought on the invention entitled **INDOMETHACIN EXTERNAL PREPARATION**

the specification of which:

(a) is attached hereto; or

(b) was filed on _____ as Application

No. _____ or Express Mail No., as Application No. not

yet known _____ and was amended

on _____ (if applicable); or

(c) was described and claimed in PCT International Application No.

PCT/JP03/09273 filed on July 22, 2003

and as amended under PCT Article 19 on _____

(if any) and/or under PCT Article 34 on July 26, 2004 (if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, § 1.56;

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent, design or inventor's certificate or any PCT international application(s) listed below and have also identified below any foreign application(s) for patent, design or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed for the same subject matter having a filing date before that of the application(s) of which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

COUNTRY (OR INDICATE IF PCT)	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 37 U.S.C. § 119	
Japan	2002-219315	29/July/2002	<input checked="" type="radio"/> YES	NO <input type="radio"/>
			<input type="radio"/> YES	NO <input type="radio"/>
			<input type="radio"/> YES	NO <input type="radio"/>
			<input type="radio"/> YES	NO <input type="radio"/>

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below, and insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code § 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be

material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56, which became available between the filing date of the prior application and the national or PCT international filing date of this application:

Prior U.S.A. Application(s)

Application No.: _____ Filing Date: _____ Status: _____

POWER OF ATTORNEY: I hereby appoint the registrants of Knobbe, Martens, Olson & Bear, LLP, 620 Newport Center Drive, Sixteenth Floor, Newport Beach, California 92660, Telephone (949) 760-0404, Customer No. 20,995.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

1-0 Full name of sole or first inventor: Hiroyuki SHIRAI

Inventor's signature Hiroyuki Shirai Day 4 Month January Year 2005

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3-0 Full name of third inventor: Masami SERIZAWA

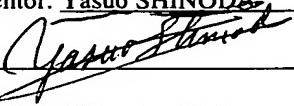
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400 Full name of fourth inventor: Yasuo SHINODA

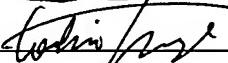
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